

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re:

Chapter 11

LEHMAN BROTHERS HOLDINGS, INC., et al.,

Case No. 08-13555 (JMP)

Debtors.

(Jointly Administered)
-----X

NOTICE REGARDING TRANSFER OF CLAIM NO. 4224
PURSUANT TO FEDERAL RULE OF BANKRUPTCY PROCEDURE 3001(e)(2)

To: Longacre Opportunity Fund, L.P.
810 Seventh Avenue, 33rd Floor
New York, NY 10019
Attention: Vladimir Jelisavcic
Telephone: 212-259-4305

Your right, title, and interest in and to the unsecured claim evidenced by proof of claim no. **4224**, dated **April 13, 2009**, against Lehman Brothers Holdings Inc., a debtor in the above-captioned case, in the total filed amount of **\$1,214,450.00** (the first page of which proof of claim is attached hereto as Exhibit A), pursuant to the terms of the Evidence of Transfer of Claim attached hereto as Exhibit B, to R3 Capital Partners Master, L.P. ("Transferee"), its successors and assigns, with offices located at:

R3 Capital Partners Master, L.P.
40 East 52nd Street, 4th Floor
New York, NY 10022
Attention: Ross Rosenfelt
Telephone: 212-810-8573

No action is required if you do not object to the transfer of your claim. However, **IF YOU OBJECT TO THE TRANSFER OF YOUR CLAIM, WITHIN 20 DAYS OF THE DATE OF THIS NOTICE YOU MUST FILE A WRITTEN OBJECTION WITH:**

United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, New York 10004-1408

SEND A COPY OF YOUR OBJECTION TO THE TRANSFEREE.

Refer to Internal Control No. _____ in your objection.

IF YOU FILE AN OBJECTION, A HEARING WILL BE SCHEDULED.

IF YOUR OBJECTION IS NOT TIMELY FILED, THE TRANSFEREE WILL BE
SUBSTITUTED ON OUR RECORDS AS THE CLAIMANT.

Clerk of the Court

FOR CLERK'S OFFICE USE ONLY:

This notice was mailed to the first named party, by first class mail, postage prepaid on
_____, 2009.

INTERNAL CONTROL NO. _____

Copy to Transferee: _____

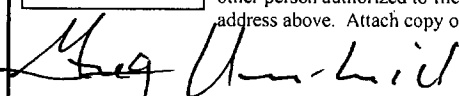
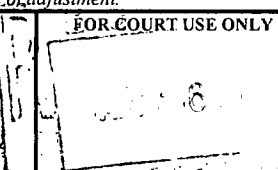
Claims Agent Noticed: _____

Deputy Clerk

EXHIBIT A

Proof of Claim No. 4224

B 10 (Official Form 10) (12/08)

| | | |
|---|--|---|
| UNITED STATES BANKRUPTCY COURT Southern District of New York | | PROOF OF CLAIM |
| Name of Debtor: Lehman Brothers Holdings Inc. | | Case Number: 08-13555 |
| NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503. | | |
| Name of Creditor (the person or other entity to whom the debtor owes money or property): Westar Energy, Inc. | | <input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ <i>(If known)</i> Filed on: _____ |
| Name and address where notices should be sent: Westar Energy, Inc., Attn: Legal Department, 818 S. Kansas Avenue, Topeka, KS 66612 | | |
| Telephone number: (785) 575-8128 | | |
| Name and address where payment should be sent (if different from above): Telephone number: | | <input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case. |
| 1. Amount of Claim as of Date Case Filed: \$ <u>1,214,450.00</u> If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges. | | 5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier – 11 U.S.C. §507 (a)(4). <input type="checkbox"/> Contributions to an employee benefit plan – 11 U.S.C. §507 (a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use – 11 U.S.C. §507 (a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units – 11 U.S.C. §507 (a)(8). <input type="checkbox"/> Other – Specify applicable paragraph of 11 U.S.C. §507 (a)(): _____ Amount entitled to priority: \$ _____ |
| 2. Basis for Claim: <u>Lehman Brothers Holdings Inc is guarantor for Lehman Brothers Commodities Inc (08-13885) power swap debt claim 1/26/09.</u> (See instruction #2 on reverse side.) 3. Last four digits of any number by which creditor identifies debtor: _____ 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.) | | |
| 4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate _____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____ | | |
| 6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of orders, invoices, itemized statements of run. You may also attach a summary. Attach a security interest. You may also attach a summary of the claim, such as promissory notes, purchase agreements, of (reverse side.) DO NOT SEND ORIGINAL DOCUMENTS TO THE COURT. If the documents are not available, please explain: | | *Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. |
| Date: 04/13/2009 Signature:  Greg Umscheid, Executive Director, Risk Management Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. | | FOR COURT USE ONLY  |

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 357

EXHIBIT B

Evidence of Transfer of Claim

Exhibit B

EVIDENCE OF TRANSFER OF CLAIM

TO: United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, NY 10004
Attn: Clerk

AND TO: Lehman Brothers Holdings Inc. ("Debtor")
Case No. 08-13555

Claim # : 4224

LONGACRE OPPORTUNITY FUND, L.P., as Assignee of Westar Energy, Inc., its successors and assigns ("Seller"), for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, and pursuant to the terms of a Pass Through Assignment of Claim dated as of the date hereof, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned unto:

R3 CAPITAL PARTNERS MASTER, L.P.
40 East 52nd Street, 4th Floor
New York, NY 10022
Tel: 212-810-8573
Attn: Ross Rosenfelt

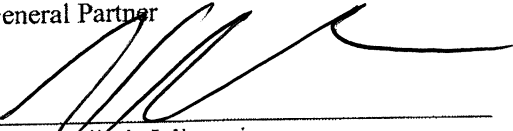
its successors and assigns ("Buyer"), all rights, title and interest in and to the claim of Seller, including all rights of stoppage in transit, replevin and reclamation, in the claim docketed as Claim No. 4224, filed in the amount of \$1,214,450.00 (the "Claim") against the Debtor in the bankruptcy case referenced above.

Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges, understands and agrees, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.

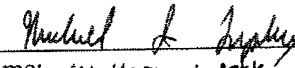
You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Transfer of Claim by its duly authorized representative dated September 17, 2009.

LONGACRE OPPORTUNITY FUND, L.P.
By Longacre Opportunity Management, LLC
its General Partner

By: 
Name: Vladimir Jelisavcic
Title: Manager

R3 CAPITAL PARTNERS MASTER, L.P.
By Blackrock Investment Management, LLC
Its Investment Manager

By: 
Name: MICHAEL LIPSEY
Title: MD